

## ABSTRACT

A system and method for managing accounts receivable according to sales data and delivery data obtained from external systems. The system includes a database server (3) for storing accounts receivable data; an application server (2) electrically connected with the database server for accessing and processing data stored in the database server; and a plurality of client computers (1) electrically connected to the application server for downloading data from and uploading data to the database server. The application server includes a data obtaining module (200) for obtaining data from external systems, a sales return managing module (202) for managing accounting operations related to sales return, a sales discount managing module (204) for managing accounting operations related to sales discount, an accounts receivable managing module (208) for managing and updating the accounts receivable data stored in the database server, and an account booking module (210) for automatically generating accounting entries.